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# English in accountancy work

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types and to close the negotiation with knowledge of the arrangement into which he is entering.

Definite understanding of the service to be undertaken is of equal importance to the accountant. In the event that his work is ever questioned later, at least the question must be confined to how he did his work, not what he undertook to do. A client who understands that a general examination does not contemplate such detailed testing of operating transactions as should disclose understatements of assets concealed therein, is not likely to criticize the accountant if a shortage concealed in that manner is discovered subsequent to the examination.

A staff accountant who knows that a general audit requires carefully designed testing of cash and operating transactions is not likely to resent being reproved if he fails to uncover an irregularity which should have been detected by such tests, and admits that he failed to apply those tests. At least there are removed all questions as to what should be done. Any controversy centers on how the work was done.

Since the first classification of accountancy services was devised and put into practice, several professional societies have considered the matter through special or through standing committees. In 1926, the Committee on Education of The American Institute of Accountants proposed a classification, which as yet has not been made public. In 1930, The American Society of Certified Public Accountants promulgated a classification, recommended by one of its standing committees, and urged considera-

tion of the subject by the various state societies.

The New York State Society of Certified Public Accountants, of which Colonel Carter is president, recently has given long and thoughtful consideration to the matter of classification and appropriate certificates, through a joint committee comprising the members of the Committee on Classification of Accountancy Services and the Committee on Practice Procedure. This committee presented a report to the May meeting of the directors and of the society, which was ordered reproduced and distributed to members. Further, the report was placed on the calendar for discussion at the all-day meeting of the society next October.

The New Jersey Society also has the matter under consideration. A large special committee, appointed by President Fernald, has delegated the intensive work to a sub-committee which is now engaged in that undertaking. President Sagal of the Connecticut Society also has appointed a committee to consider the matter and cooperate in the movement.

While new ideas move slowly, they gather momentum as they move, provided they have merit. The many voluntary converts to the idea of classification and appropriate certificates bear witness to the merit of that idea. One of the original purposes of classification was to map out the field of professional practice as an aid to educators who are training students for that field. Perhaps one of the outstanding benefits of the scheme will be to give practitioners a perspective of the work in which they are engaged.

## English in Accountancy Work

SOME YEARS ago one of the outstanding members of the profession was asked by a teacher which subject, of those comprehended in the preparation for accountancy, he considered the most impor-

tant. In reply, he wrote a letter which is particularly appropriate at this season of the year, when the ranks of accountancy are being entered by so many young men recently graduated from the professional

schools. The reply is reproduced herewith:

"Years ago when I was in a position in the business world, like that of a good many students in the — school, I took account of my educational equipment to see what more I needed to help me realize some of my youthful ambition. As a result of that deliberation, I decided to undertake a college course, although that meant sacrifices in many different directions, and the best I could do was to get into college at the age of twenty-three, a full five years after I had originally graduated from college.

"Under such circumstances, I hardly need to say that I placed a pretty high value on what I acquired through my college education, and as a practical matter, what I learned about good English, particularly what I acquired in the way of writing good English, is the most important item in the entire record.

"This has become true partly because of the great significance of good English in accountancy work. In writing a report, an accountant should aim above all things else to make his statements clear and unmistakable. Awkward constructions that make hard reading, if the statement is accurate, are likely to defeat the purpose that the accountant has in mind, and if ambiguity is allowed to remain, he may, besides failing to accomplish his intended purpose, actually mislead somebody who is concerned with the situation. Accountants often have to deal with material which is intricate and difficult to handle, even among people trained in accountancy, and when, as it often happens, they have the added responsibility of making this difficult material understandable to those who have not trained in accountancy, they have need for every resource of good English, particularly as involved in paragraphing, a good choice of words, and accurate punctuation. In our own practice, we value the best expressions of our report so highly that every one is prepared in what we call draft, that is, a preliminary typewriting, triple space and with wide margin, which

permits interlineations and corrections, and mechanically facilitates the most perfect expressions of the subject of which the author or his editor may be capable. Furthermore, we drill our men, some say relentlessly, in saying what they mean as directly, and above all as clearly as possible.

"In hiring young men in our office, we attach much importance to their educational accomplishments. We take no one who has not had a high school education, and we pay a great deal of attention to their ability to write clear English (as evidenced by their letter of application and other correspondence).

"From the foregoing, you will be prepared to have me say that no one can advance to a position of responsibility in our organization, and I think I may say that no one ought to expect to advance to a position of responsibility anywhere in the field of accountancy, who does not have an assured command of good English.

"For the comfort of your young students, I might add that an achievement in writing English, particularly exposition, is, so far as I know, to be attained only by a hard grind of painstaking experience. A man must learn to care for accurate expression, and he must learn what tools are available to attain that result if he is ever going to write accurate English. Tell the boys it is really one of the things which President Eliot characterizes as a 'durable satisfaction of life'."

To this advice might be added the counsel that a dictionary is a useful tool in the writing of good English. Its use tends to increase one's vocabulary, to teach shades of meaning, and to improve one's pronunciation. The most successful writers and speakers are not those who use the greatest number and variety of words, but those who use the fewest number of words to express the exact meaning which they wish to convey. President Butler, of Columbia University, places first in his list of characteristics which bear evidence as to education—"correctness and precision in the use of the mother tongue".